As for the phosphorylation, methods using phosphotransferase, kinase and phosphatase are known. In particular, the reaction utilizing kinase or phosphatase has been studied as an efficient method. For example, there have been developed a process for producing a 5'-nucleotide by the use of an *Escherichia coli* strain carrying a gene encoding inosine-guanosine kinase of *Escherichia coli* (W091/08286), a process for producing a 5'-nucleotide by the use of a *Corynebacterium ammoniagenes* strain carrying a gene encoding inosine-guanosine kinase of *Exiguobacterium acetylicum* (W096/30501), and a process for producing a 5'-nucleotide by the use of an *Escherichia coli* strain carrying a gene prepared imparting a random mutation to the acid phosphatase gene of *Morganella morganii* (Japanese Published Unexamined Patent Application No. 37785/97, Japanese Published Unexamined Patent Application No. 201481/98).

Please substitute the paragraphs at page 7, lines 11 through 20 with the following replacement paragraph. A marked-up copy of this paragraph, showing the changes made thereto, is attached.

(3) The process according to the above (1), wherein the precursor of the purine nucleotide is guanosine, the enzyme capable of synthesizing the purine nucleotide from said precursor is inosine-guanosine kinase or acid phosphatase, and the purine nucleotide is 5'-guanylic acid.

(4) The process according to the above (1), wherein the precursor of the purine nucleotide is inosine, the enzyme capable of synthesizing the purine nucleotide from said precursor is inosine-guanosine kinase or acid phosphatase, and the purine nucleotide is 5'-inosinic acid.

Please substitute the paragraphs at page 8, lines 21 through 30 with the following replacement paragraph. A marked-up copy of this paragraph, showing the changes made thereto, is attached.

(15) The microorganism according to the above (13), wherein the precursor of the purine nucleotide is guanosine, the enzyme capable of synthesizing the purine nucleotide from said precursor is inosine-guanosine kinase or acid phosphatase, and the purine nucleotide is 5'-guanylic acid.

(16) The microorganism according to the above (13), wherein the precursor of the purine nucleotide is inosine, the enzyme capable of synthesizing the purine nucleotide from said precursor is inosine-guanosine kinase or acid phosphatase, and the purine nucleotide is 5'-inosinic acid.

Please substitute the paragraph starting at page 11, line 31 and ending at page 12, line 1 with the following replacement paragraph. A marked-up copy of this paragraph, showing the changes made thereto, is attached.

As the enzyme capable of synthesizing a purine nucleotide from its precursor to be used in the present invention, any enzyme capable of synthesizing a purine nucleotide from its precursor can be used, and suitable examples include XMP aminase, inosine-guanosine kinase, acid phosphatase and adenylate kinase.

Please substitute the paragraph at page 12, lines 12-15 with the following replacement paragraph. A marked-up copy of this paragraph, showing the changes made thereto, is attached.

Genes encoding acid phosphatase include those derived from *Morganella morganii* (Japanese Published Unexamined Patent Application No. 37785/97, Japanese Published Unexamined Patent Application No. 201481/98), etc.

Please substitute the paragraph starting at page 12, line 30 and ending at page 13, line 4 with the following replacement paragraph. A marked-up copy of this paragraph, showing the changes made thereto, is attached.